

Budget Detail Instructions

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Navigation

- Use the tab key to navigate from field to field on this page or place the cursor in the text area and click the left mouse button.
- To use a drop-down list, place the cursor over the arrow and make a selection from the list.
- To select a check box, place the cursor over the box and click the left mouse button.
- Press **Create Additional Entries** button to add additional entries.
- Press the **Calculate Totals** button to add all entries.

Press the [Save Page](#) button to save the content of the page.

Press the [Save Page](#) button before proceeding to other pages or programs in the application. Failure to save each page as it is completed will result in lost data.

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Reference Items

Total Allocation: The total allocation is located at the top left and also at the bottom left of the screen "(A) Total Allocation Available for Budgeting" and are read-only cells. Reference this amount, when completing the budget.

Topic Funding: The budget detail page is separated by topics (either mandatory or selected) for each application. An LEA may choose to fund an amount under just one topic or multiple topics.

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Description and Definition of Purpose Categories and Object Codes: Only those purpose categories and object codes that are considered allowable by program for budgeting purposes are enabled. To view these combinations, click on the Budget Summary tab to see which combinations are allowable and which are grayed out.

Object Codes

100 Personal Service Salaries – Salaries

200 Employee Benefits – Benefits

300 Purchased Professional and Technical Services – Contracted services for administrative, professional, educational, technical, and cooperative services.

400 Purchased Property Services – Utilities, building usage charges, repairs and maintenance services, rent, minor construction.

500 Other Purchased Services – Student travel, employee travel, professional development, registrations, communications, printing.

600 Supplies – Instructional supplies and materials, textbooks, library materials software, minor equipment

700 Property – Capital outlay, including major construction and equipment usually >5000 (Requires Pre-Approval by the OPI)

800 Other Objects – Rare-Dues, fees, student organization costs

900 Transfers – Transfers to other districts or cooperatives under a consortium or cooperative. (Note: The Office of Public Instruction recommends to budget all 900 Transfers under Purpose Code 10 Instruction, rather than breaking down transfers into multiple purpose codes.) Used only for IDEA B and Preschool. NCLB/ESEA Transfers and REAP-flex handled on the Allocations page.

Purpose Categories

10 Instruction - Activities dealing directly with the interaction between teachers and students.

20 Support Services –

- Instructional Staff – Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students (i.e. improvement of instruction services, designing curriculum).
- Students – Activities designed to assess and improve the well-being of students and to supplement the teaching process. Non-instructional paraprofessionals should be recorded here.

21 Parental/Family Involvement – Activities provided by and for parent/guardians to learn about the intellectual and developmental needs of their children and to participate constructively in their children's education.

22 Professional Development – Activities associated with high quality professional development and training of school system personnel including in-service training and workshops.

23 Administration – Includes support services for general administration, school administrators (i.e. federal program staff at the district office, district facilitators), and business office.

27 Pupil Transportation – Activities concerned with the conveyance of students to and from school, as provided by state and federal law. Includes trips between home and school.

33 School and Community Support – Activities concerned with providing community services to students, staff, or other community participants. Activities performed by students that address a given community need and provide for structured opportunities linking tasks to the acquisition of values, skills, or knowledge by participating youths.

40 Facilities – Activities concerned with the acquisition of land and buildings; remodeling and maintenance of buildings; construction of buildings and additions to buildings.

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[Click here to view the OMB Circular A-87](#)

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Define Budget Items

Purpose Categories (PC): Select the appropriate category for the expenditure from the drop-down list.

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Object Code: Select the appropriate Object Code column for the expenditure.

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Funds: Enter the total amount budgeted for each PC/Object Code. Expenditure amounts should be in whole dollar amounts only, no decimal points or commas.

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Delete Row: Check this box to remove an entered line of detail. Press the **Save Page** button to complete the delete and redisplay the page.

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Create Additional Entries: Press the **Create Additional Entries** button to add five additional rows of budget detail cells.

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Calculate Totals: Press the **Calculate Totals** button at any time to update the amounts in the Calculation Area at the bottom of the page. Pressing the **Calculate Totals** button does not save the information on the page.

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Save Page: Press the **Save Page** button to retain all displayed information.

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Note: Verify that all data is correct and that appropriate funds were budgeted for each line of expenditure.

Calculation Area

The Calculation Area is located at the bottom half of the page.

(A) Total Allocation Available for Budgeting: This includes current year, prior year, multi-district, and transferred or REAP-flexed funds.

(B) Budgeted Property and Equipment Cost (Object 700): The total of all items budgeted in Object Code 700.

(C) Allowable Direct Costs (A-B): Amount on which indirect costs can be taken.

(D) Indirect Cost Rate %: Approved indirect cost rate for the current year.

(E) Maximum Indirect Cost: Maximum amount available after applying the approved indirect cost rate to the allowable direct costs.

(F) Total Budgeted Above: Total of all items budgeted in Object Codes 100-900.

(G) Budgeted Indirect Cost (input field): The amount budgeted for indirect costs, must be equal to or less than the "Maximum Indirect Costs" identified in (E) Maximum Indirect Cost".

(H) Total Budget (F+G): Total of budgeted direct costs, indirect costs and equipment

Allocation Remaining (A-H): The balance of funds that have not yet been budgeted. This field must be zero in order to submit the completed application.

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IDEA: Use of Funds

300.202 Use of amounts.

- a) General. Amounts provided to the LEA under Part B of the Act--
 - (1) Must be expended in accordance with the applicable provisions of this part;
 - (2) Must be used only to pay the excess costs of providing special education and related services to children with disabilities, consistent with paragraph (b) of this section; and
 - (3) Must be used to supplement State, local, and other Federal funds and not to supplant those funds.
- (b) Excess cost requirement.
 - (1) General.
 - (i) The excess cost requirement prevents an LEA from using funds provided under Part B of the Act to pay for all of the costs directly attributable to the education of a child with a disability, subject to paragraph (b)(1)(ii) of this section.
 - (ii) The excess cost requirement does not prevent an LEA from using Part B funds to pay for all of the costs directly attributable to the education of a child with a disability in any of the ages 3, 4, 5, 18, 19, 20, or 21, if no local or State funds are available for nondisabled children of these ages. However, the LEA must comply with the nonsupplanting and other requirements of this part in providing the education and services for these children.
 - (2)(i) An LEA meets the excess cost requirement if it has spent at least a minimum average amount for the education of its children with disabilities before funds under Part B of the Act are used.
 - (ii) The amount described in paragraph (b)(2)(i) of this section is determined in accordance with the definition of excess costs in 300.16. That amount may not include capital outlay or debt service.
 - (3) If two or more LEAs jointly establish eligibility in accordance with 300.223, the minimum average amount is the average of the combined minimum average amounts determined in accordance with the definition of excess costs in 300.16 in those agencies for elementary or secondary school students, as the case may be.

Approved Schoolwide Programs

It is permissible for districts to use IDEA Part B funds for support of an approved Schoolwide Program. If Part B funds are used in such a manner, they must be used consistent with the following IDEA regulation. Districts using Part B funds to support an approved Schoolwide Program must keep a copy of the completed form for the calculation of the funds in their district's financial records. A form for calculating IDEA Part B funds for support of an approved Schoolwide Program is available for download by clicking on the following link:

<http://www.opi.mt.gov/PDF/SpecED/IDEA/07AugSWCalcIDEA.pdf>.

300.206 Schoolwide programs under title I of the ESEA.

(a) General. Notwithstanding the provisions of 300.202 and 300.203 or any other provision of Part B of the Act, an LEA may use funds received under Part B of the Act for any fiscal year to carry out a schoolwide program under section 1114 of the ESEA, except that the amount used in any schoolwide program may not exceed--

- (1)(i) The amount received by the LEA under Part B of the Act for that fiscal year; divided by
- (ii) The number of children with disabilities in the jurisdiction of the LEA; and multiplied by
- (2) The number of children with disabilities participating in the schoolwide program.

(b) Funding conditions. The funds described in paragraph (a) of this section are subject to the following conditions:

(1) The funds must be considered as Federal Part B funds for purposes of the calculations required by 300.202(a)(2) and (a)(3).

(2) The funds may be used without regard to the requirements of 300.202(a)(1).

(c) Meeting other Part B requirements. Except as provided in paragraph (b) of this section, all other requirements of Part B of the Act must be met by an LEA using Part B funds in accordance with paragraph (a) of this section, including ensuring that children with disabilities in schoolwide program schools--

- (1) Receive services in accordance with a properly developed IEP; and
- (2) Are afforded all of the rights and services guaranteed to children with disabilities under the Act.

Personnel Development Costs

300.207 Personnel development.

The LEA must ensure that all personnel necessary to carry out Part B of the Act are appropriately and adequately prepared, subject to the requirements of 300.156 (related to personnel qualifications) and section 2122 of the ESEA.

Permissive Uses of Funds

300.208 Permissive use of funds.

(a) Uses. Notwithstanding 300.202, 300.203(a), and 300.162(b), funds provided to an LEA under Part B of the Act may be used for the following activities:

(1) Services and aids that also benefit nondisabled children. For the costs of special education and related services, and supplementary aids and services, provided in a regular class or other education-related setting to a child with a disability in accordance with the IEP of the child, even if one or more nondisabled children benefit from these services.

(2) Early intervening services. To develop and implement coordinated, early intervening educational services in accordance with 300.226.

(3) High cost special education and related services. To establish and implement cost or risk sharing funds, consortia, or cooperatives for the LEA itself, or for LEAs working in a consortium of which the LEA is a part, to pay for high cost special education and related services.

(b) Administrative case management. An LEA may use funds received under Part B of the Act to purchase appropriate technology for recordkeeping, data collection, and related case management activities of teachers and related services personnel providing services described in the IEP of children with disabilities, that is needed for the implementation of those case management activities.

Preschool Funds (Sec. 619)

Preschool grant funds may only be used to provide special education and related services to IDEA-eligible children with disabilities, aged three through five years, in accordance with Part B of IDEA.

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